SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Tuesday** **9th** **May,** **2006** **No. 139**

INCOME AND COMMERCIAL TAX DIVISION
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM

No.01/IT CT/2006 **Dated:- 28/4/06**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 97 of the Sikkim Value Added Tax Act, 2005, the State Government hereby makes the following rules to amend the Sikkim Value Added Tax Rules, 2005, namely;-

Short title, extent and commencement

1. (1) These rules may be called the Sikkim Value Added Tax (Amendment) Rules, 2006.
(2) They shall extend to the whole of Sikkim.
(3) They shall come into force at once.

Amendment of rule 5

2. In the Sikkim Value Added Tax Rules, 2005, (hereinafter referred to as the 'said rules'), in sub-rule (2) of rule 5, after first proviso, the following proviso shall be inserted, namely,-

"Provided further that where a dealer has more than one place of business within the State, he shall make a single application in respect of all such places and name in such application or in a separate duly authenticated application which shall be attached with Form 1, one of such places as the principal place of business for the purpose of these rules and submit such application to the appropriate registering authority in respect of the principal place of business so named."

Insertion of rule 8A

3. In the said rules , after rule 8, the following rules shall be inserted, namely,-

"8A. Registration of the class or classes of dealers referred to in section 26A.

(1) Any dealer whom the directions have been issued by the Commissioner or the appropriate prescribed authority authorized by him in this behalf, for registration under section 26A, he shall file, within fifteen days from the date of service of the directions or within such time as may be extended on application of the dealer, a declaration and affirmation, duly signed by the dealer or his authorized representative, in **Form 1C.**

(2) On receipt of the declaration, the Commissioner or the authorized authority shall, after necessary verifications, issue a certificate of registration in **Form 2A.**

(3) A separate records and registers of registration, returns, assessments, payments of tax, penalty or interest, issuance of statutory and non-statutory Forms, if any and all the matters pertaining to the dealers registered under section 26A shall be maintained by the Commissioner or the appropriate prescribed authority, in the form and manner as the Commissioner deems appropriate in this behalf."

Insertion of rule 24A

4. In the said rules, after rule 24, the following rules shall be inserted, namely,-

"24A. Assessment and collection of tax or recovery thereof under the circumstances specified in sub-section (3) of section 93.

(1) When at the time of cancellation of registration there are goods (including capital goods) remaining in stock on which credit of input tax has already been given, the dealer whose registration has been in the process of cancellation, shall be made to furnish statement of such goods with the detail accounts of purchases, input tax paid and credit taken thereof.

(2) On receipt of the statement and details of accounts, the appropriate prescribed authority initiating the process of deregistration shall make assessment of tax payable by the dealer and direct him, by an order, to pay such tax within fifteen days from the date of service of the order.

Provided that if the dealer opts to pay the tax so assessed by disposing off the unsold stock by way of sale or otherwise within a period of two months from the date of passing of the assessment order, the said authority may allow him to do so by an order in writing.

Provided further that if the dealer defaults in paying the tax within the stipulated period of two months, the aforesaid authority shall direct the dealer to make payment of such tax within fifteen days from the date of expiry of said two months.

(3) After an order of assessment of tax and payment thereof is passed, the process of deregistration may be completed.

(4) If the dealer fails without sufficient reasons, to pay the tax in the manner and within the time prescribed under this rule, the appropriate prescribed authority shall issue a certificate to the Tax Recovery Inspector appointed under sub-section (4) of section 45, specifying therein the tax due for recovery as per the provisions laid down under section 45.

(5) The provisions of section 32 and the rules made thereunder shall *mutatis mutandis* apply against non- payment of tax under this rule and shall be realized accordingly."

Amendment of rule 33

5. In the said rules, after sub-rule (3) of rule 33, the following rule shall be inserted, namely,-

"(4) If any dealer or person is unable to furnish receipted challan or proof of payment of tax along with the returns relating to any sales declared in his returns, for reasons of non-payment of bills on account of sales or supplies or transfer of property in goods in execution of works contract and tax thereof is liable to be deducted at source by any State or Central Government or any body or organization referred to in Explanation to rule 42, such dealer or person shall, to the satisfaction of the appropriate prescribed or assessing authority, furnish evidence to that effect."

Insertion of rule 33A

6. In the said rules, after rule 33, the following rule shall be inserted, namely,-

"33A. Circumstances and manner in which the revised returns and revised quarterly abstract statement is to be furnished.

Subject to proviso to sub-section (7) of section 30, in case any omission or wrong statement or inappropriate or incorrect particulars is discovered by a dealer in the returns or quarterly abstract statement referred to in sub-rules (1), (2) and (3) of rule 33, the dealer shall furnish revised returns or revised quarterly abstract statement, as the case may be, in the applicable Forms prescribed in respective sub-rules of rule 33 mentioned hereabove, within a period of two months from the date of filing of original return or quarterly abstract statement.

Provided that when the appropriate prescribed authority or assessing authority discovers omission or wrong statement or inappropriate or incorrect particulars in the original returns or quarterly abstract statement, he shall, by a notice, direct the dealer concerned to file revised return or revised quarterly abstract statement, within a period of fifteen days from the date of service of the notice."

Insertion of rule 33B

7. In the said rules, after rule 33A, the following rule shall be inserted, namely,-

"33B. Scrutiny of returns and abstract statements.

(1) Every quarterly returns or the quarterly abstract statement furnished by a dealer or a person in compliance of section 30 of the Act read with rule 33 of the said rules, shall be scrutinized by the appropriate prescribed authority within two months from the month following the end of the month prescribed or stipulated in which such quarterly returns or quarterly abstract statement is to be furnished unless prevented to do so by sufficient reasons to be recorded in writing and in such case the said authority shall complete the scrutiny within such time as the Commissioner or an authorized officer allows him in this behalf.

(2) Every annual returns or annual abstract statement furnished as required under the Act or the said rules and books of accounts or any relevant document as required to be furnished by the appropriate prescribed authority, shall be scrutinized by such authority within three months from the month following the month or date or time specified under clauses (a), (b) and (c) of sub-rule (2) of rule 33 unless prevented to do so by sufficient reasons to be recorded in writing and in such case the appropriate prescribed authority shall complete the scrutiny within such time as the Commissioner or an authorized officer allows him in this behalf.

(3) A notice under sub-section (2) of section 37 shall be served in **Form 9B** and a notice under clause (b) of sub-section (3) of said section shall be served in **Form 9C** stipulating the time of fifteen days from the date of service of notice for payment of tax and, or interest."

Insertion of rule 34A

8. In the said rules, after rule 34, the following rules shall be inserted, namely,-

"34A. Particulars to be furnished in Credit and Debit Notes.

The Credit and Debit Notes referred to in sub-sections (1), (2) and (3) of section 25 shall, inter alia, contain the following particulars:

(a) serial number,
(b) Bill/Memo/Invoice and Challan number bearing date therein of purchase or sale, as the case may be,
(c) mode of payment for the purchase or sale and details thereof,
(d) signature of proprietor or partner or Director of issuing party."

Insertion of rule 36A

9. In the said rules, after rule 36, the following rules shall be inserted, namely,-

"36A. Manner and time of payment of tax deferred or allowed to pay in installments under section 30A.

(1) The permission for deferral payment of tax referred to in section 30A of the Act may be granted by the State Government by notification, in public interest, of the tax that becomes payable, as per returns, for a period not exceeding five consecutive years, from the date from which the dealer or the class or classes of dealers first become liable to pay tax under the Act or from such date as the State Government may determine in this regard.

Provided that the State Government may by like notification, in lieu of deferral of the tax of five consecutive years provided under this sub-rule, grant permission for deferral payment of the tax of such period and payment thereof in such period as it may, in its discretion decide as per the provisions of any other law for the time being in force.

(2) An application shall be made to the Commissioner by eligible dealer desirous of making payment of tax by way of deferment.
Provided that the State Government may consider granting permission for such deferral payment suo motu to any dealer or class or classes of dealers if it deems fit to do so.

(3) The State Government may allow and specify in the notification referred to in sub-rule (1) of this rule, to pay the tax so deferred within such period not exceeding five consecutive years from the year following the end of the last year of the deferment allowed and in such installments as it determines to that effect or within such period and in such installments as may be specified in the notification in accordance with the provisions of any other law for the time being in force and a certificate to that effect shall be issued to the dealer or class or classes of dealers to whom such permission is granted.

(4) Notwithstanding anything contained in sub-rules (1), (2) and (3) of this rule, the Commissioner may, if satisfied to do so on application made to that effect, allow any dealer or any class or classes of dealers to make payment of tax that is payable or that becomes payable, as per returns, for any quarter or quarters of a financial year or for any financial year, within such period not exceeding two successive years and in such installments as it deems reasonable and a certificate to that effect shall be issued to the dealer or class or classes of dealers to whom such permission is granted."

Insertion of new chapter and rule 37A

10. In the said rules, after rule 37 under CHAPTER IV, the following Chapter, title and rule 37A thereunder shall be inserted, namely;-

"CHAPTER IVA
PAYMENT OF COMPOUNDED RATE OF TAX, TAXABLE LIMIT AND NON-ELIGIBILITY FOR CLAIM OF INPUT TAX CREDIT BY THE CLASS OR CLASSES OF DEALERS REGISTERED UNDER SECTION 26A

Insertion of new rule 37A

11. In the said rules, after rule 37, the following rule shall be inserted, namely;-

"37A. Conditions and restrictions regarding payment of compounded tax and registration under section 26A.

(1) Subject to the provisions of the rules prescribed in this Chapter, any dealer registered under section 26A of the Act may, by application, exercise option to pay compounded tax **at the rate specified in the notification** issued under third proviso of the aforesaid section.

Provided that no dealer or a person or a manufacturer who imports any goods from any place outside the State for the purpose of his business, shall be eligible for payment of compounded tax.

(2) Any dealer or a person or a manufacturer who proves to the satisfaction of the Commissioner or the appropriate prescribed authority or the appropriate assessing authority that his annual gross turnover during a year does not exceed rupees **three lakhs or such amount as the State Government may decide and specify by notification from time to time,** such dealer shall be exempted from registration under section 26A.

Provided that notwithstanding anything contained in this rule, any dealer who is otherwise not liable to be registered by reason of his annual turnover not exceeding the limit specified in this sub-rule, may opt for voluntary registration by an application to that effect and he shall be liable for payment of tax as such at the rates as specified in the Schedules of the Act or at compounded rate, as the case may be.

(3) Any dealer who has opted for payment of tax at compounded rate, as per provisions of sub-rule (1) of this rule, shall not be eligible for input tax credit.

(4) The provisions of sub-rule (3) of rule 33 shall, mutatis mutandis apply to the dealers liable to pay compounded rate of tax referred to in sub-rule (1) of this rule."

Amendment of rule 38

12. In the said rules, in sub-rule (1) of rule 38, after the words and figures,-

(i) "compounded tax under section 16", the words and figures "and section 26A", and

(ii) after the words and figures "notified under section 16", the words and figures "and third proviso to section 26A," shall, respectively be inserted.

Amendment of rule 39

13. In the said rules, in rule 39,-

(i). in sub-rule (1), for the words **"two percent"**, the words, **"four percent"**, shall be substituted;

(ii). after sub-rule (2), the following sub-rules shall be inserted, namely;-

"(3) Notwithstanding anything contained in sub-rule (1) and sub-rule (2), in the case of the works contract where amounts towards labour charges and other like charges or no non-taxable components, not involving any transfer of property in goods, actually incurred in connection with the execution of such works contract are not ascertainable, the State or Central Government or a body making payment of any sums to any contractor for carrying out such works contract, at the time of payment of such sums in any manner, shall deduct at source a tax payable under section 13, at the rate of **two percent** on the gross value of each bill on account of the execution of the works contract.

Provided that the paying authority shall on deduction of tax at source, issue a certificate in **Form 11A** to the contractor and a copy thereof to the appropriate assessing authority, duly verified and signed by the authorized officer of the paying authority".

Amendment of of rule 41

14. In the said rules, in rule 41, after sub-rule (2), the following sub-rule shall be inserted, namely;-

"(3) In case of failure to deduct tax at source as required under section 13 and section 16 of the Act, by any person or having deducted, fails to remit to the State Government in the manner prescribed, the provisions of sub-section (8) of section 19 of the Act shall apply *mutatis mutandis* against such failure to deduct the tax at source or failure to remit the deducted tax."

Amendment of rule 46

15. In the said rules, in sub-rule (4) of rule 46, after the words and figures "rule 44 or 45" and before the words "in respect of a dealer", the following words shall be inserted, namely,-

"or an order passed or tax determined under any of the relevant provisions of the Act and the rules made thereunder."

Insertion of rule 47A

16. In the said rules, after rule 47, the following rules shall be inserted, namely,-

"47A. The audit of returns, statements and accounts of dealers.

(1) The auditing authority or authorities referred to in sub-rule (3) of rule 47 of the **said rules** shall have the authority to visit, at all reasonable times, the premises of the business or any place where the books of accounts has been kept or any place from where the business is operated or office of the owner, Manager, Managing Director or any person who is the in-charge of the business, including the place or places of branches or sister concern of business of any of the dealers or persons who has been selected or whose business has been directed by the Commissioner to be audited.

Provided that a prior notice may be issued to the dealer of the conduct of such audit unless there exist sufficient reasons that provides grounds for not serving the notice, which the auditing authority or authorities shall record in writing and obtain the approval thereof of the Commissioner or an officer authorized by him.

(2) The auditing authority or authorities in the course of auditing, shall have the powers to requisition any of the documents, in whole or in part, relating to or connected with the business of the dealer whose business has been caused to be audited and as such the dealer shall produce all such documents and, or books of accounts so requisitioned before the auditing authority or authorities.

(3) The dealer or a person, whose business is being audited, shall facilitate the auditors for smooth and unhindered auditing.

(4) Immediately after completion of the auditing but not later than ten days in any case, a detail report of the audit conducted shall be furnished by the auditing authority or authorities to the Commissioner or an officer authorized by him in this behalf.

(5) When the auditing authority or authorities detects or discovers any irregularity or violation of the provisions of the Act and the rules made therender in the course of auditing, that caused or is likely to cause loss of tax or evasion thereof or avoidance of tax, penalty or interest, such authority or authorities shall, subject to the provisions of the Act and the rules, initiate proceedings of levy and realization of such tax, penalty or interest by itself or by making a reference of irregularity or violation of the provisions of the Act and the rules, to the appropriate assessing or prescribed authority for assessments/reassessments or Tax Recovery Inspector appointed for the purpose of section 45 of the Act for recovery thereof, as the case may be.

(6) The proper records of audit of every dealer shall be maintained by the auditing authority or authorities for such period as the Commissioner deems appropriate."

Insertion of rule 53A

17. In the said rules, after rule 53, the following rules shall be inserted, namely,-

"53A. Bank or Government Treasury where the payment of tax, penalty, interest and/or any payment under the Act or the rules made thereunder is to be made.

(1) Unless the State Government notifies otherwise, the tax, penalty, interest and any payment under the Act or the rules made thereunder shall be made by any dealer or person, in the State Bank of Sikkim.

(2) Any payment referred to in sub-rule (1) of this rule shall be made through Challan prescribed under the Financial Rules of the State Government for the time being in force or through Bank Receipt subject to said Financial Rules or norms specified by the State Government to that effect.

Provided that the tax deducted at source or to be deducted at source or any payment of tax, penalty, interest or any payment under the Act, or the said rules, made or to be made through or by any body or organization referred to in Explanation to rule 42 of the said rules, may be paid or deposited in accordance with the Financial Rules of the State Government for the time being in force.

Provided further that any body or organisation referred to in first proviso of this rule, or any dealer or person liable to furnish returns under section 30 shall, paying tax through cheque or draft as per its returns, pay such tax on or before fifteenth day of the month following the month of end of a quarter, and as such the cheque or the draft, as the case may be, furnished or received after the aforesaid time period shall not be accepted.

(3) In cases where no time is specified in the Act or the rules made thereunder for payment of tax, penalty, interest or any other amount payable by the dealer or any person under said Act or the rules, payment in such cases shall be made within thirty days from the due date or service of notice issued to that effect by the appropriate prescribed or assessing authority, whichever is earlier."

Insertion of sub-rules (4A), (4B), (4C) and (6) in rule 62

18. In the said rules, in rule 62,-

(i). after sub-rule (4), the following sub-rules shall be inserted, namely;-

"(4A) Every dealer who is registered under the Act or to whom a notice has been served to furnish return or who is required to furnish such returns under section 30, shall maintain a register in **Form 24A** for the purpose of sub-section (3) of section 21 and in **Form 24B** for the purpose of section 22.

(4B) (a) The input tax credit referred to in clause (a) and clause (b) of section 22 shall be allowed only on purchases of such goods or capital goods liable for tax as per Schedules II to V of the Act, as the case may be, and input tax against which has been paid on the purchases made within the State.

(b) The input tax on account of capital goods referred to in clause (b) of section 22 shall be allowed only to the extent of such tax paid on purchases made thereof.

(4C) No dealer shall be allowed input tax credit referred to in sub-rules (1) and (3) of section 21, or section 22, or refund of excess thereof, if any, unless the claim of such input tax or refund, as the case may be, is substantiated to the satisfaction of the appropriate prescribed authority, by complete books of accounts, invoices, registers and other documents specified in the Act and this rule and by such other relevant evidence as the aforesaid authority may demand to be produced before him, by notice on the date, time which shall not be less than fifteen days from the date of service of such notice unless extended on application made by the dealer and for which reasons shall be recorded in writing by such authority, and at such place as specified in such notice.

Provided that if a claim of input tax credit or refund, as the case may be, is disallowed, the reasons thereof shall be recorded in writing in the order passed by the aforesaid authority to that effect."

(ii). after sub-rule (5), the following sub-rule shall be inserted, namely,-

"(6) Any breach of the provisions laid down in sub-rules (1), (2), (3),(4),(4A) and(5) of this rule shall be punishable with a fine not exceeding one and half times of the amount of tax determined by the appropriate assessing authority, and if the offence is continuing one, with a daily fine not exceeding rupees five during the continuance of such offence.

Provided that an opportunity of being heard shall be provided to the defaulting dealer or person before imposition of fine under this rule."

Insertion of rule 62A

19. In the said rules, after rule 62, the following rules shall be inserted, namely,-

"62A. Audit of accounts of dealers.

(1) The report of audited accounts of the dealers referred to in sub-section (1) of section 58, showing the balance sheet, profit and loss account, purchases and sales accounts and any of the required or necessary details of the accounts shall be in such form as may be acceptable to the Commissioner or as directed by the Commissioner from time to time and should be accompanied by a forwarding note in **Form 24C.**

(2) The report of audit shall, inter alia, contain the following particulars;

(a) intra-state purchases and sales of different tax rate category of goods made during the year accounts of which has been audited and value thereof,

(b) inter-state purchases and sales of different tax rate category of goods made during the year accounts of which has been audited and value thereof,

(c) intra-state purchases and value thereof of inputs and capital goods of different tax rate categories used in manufacturing of goods, during the year accounts of which has been audited,

(d) inter-state purchases and value thereof of inputs and capital goods of different tax rate categories used in manufacturing of goods, during the year accounts of which has been audited,

(e) production of goods or inputs of different tax rate categories and intra-state and inter-state sales and value thereof,

(f) sales made of different tax rate category of goods in the course of export out of the country,

(g) stock or branch transfer of different tax rate category of goods within and outside the State,

(h) input tax and output tax of different tax rate category of goods,

(i) purchases of goods or inputs and value thereof of different tax rate category, made from unregistered dealers and payment of purchase tax,

(j) tax, penalty or interest liabilities and credit thereof to the Government Treasury,

(k) tax, penalty or interest liabilities due to be credited to the Government Treasury,

(l) input tax credit claimed, adjusted or due, if any,

(m) details of goods and value thereof of returned or damaged or destroyed, if any,

(n) opening and closing stock and value thereof,

(o) any other particulars as the appropriate prescribed authority may, by an order, direct to be furnished.

(3) References of documents supporting the particulars furnished in the audit report shall be made in the said report."

Amendment of rule 64

20. In the said rules, in sub-rule (1) of rule 64, for the words "two hundred rupees", the words "one hundred rupees" shall be substituted.

Insertion of sub-rule (3) in rule 68

21. In the said rules, in rule 68, after sub-rule (2), the following sub-rule shall be inserted, namely,-

"(3) Notwithstanding the provisions laid down in sub-rules (1) and (2) of this rule, any of the authority of the check posts or prescribed authority authorized in this behalf, shall have the authority to check any vehicle or any means of transport carrying the consignment of goods irrespective of the fact whether such consignment of goods requires way bill in Form 25 or not as per the provisions specified in this Chapter."

Amendment of rule 69

22. In the said rules, in rule 69,-

(i). in sub-rule (1), the following Proviso shall be inserted, namely,-

"Provided that a single or separate way bill shall be used for each consignment of goods transported in a vehicle or lorry at one point of time irrespective of the quantity or value of consignments carried in such vehicle or lorry or any means of transportation.";

(ii). in sub-rule (10), after the words "in the way bill" and "person in-charge of the vehicle", wherever they occur, the following words shall be inserted, respectively, namely,-

"or the documents referred to in sub-rule (7), or descriptions is falsely given therein in the name of any person who is not the actual consignor or consignee, as the case may be, whether such person is in existence or not, in which case inquiry may be made if deemed necessary",
and,

"or the owner or in-charge of the goods";

(iii). in clause (i) of sub-rule (11), after the words "in a register", the following punctuation marks, words and figure shall be inserted, namely,-

", in **Form 25A,**"

Amendment of rule 77

23. In the said rules, in rule 77 , after the words "separate registers", the following punctuation marks words and figure shall be inserted, namely,-

", **in Forms 27A**"

Insertion of rule 83A

24. In the said rules, after rule 83, the following rule shall be inserted, namely,-

"83A. Seizure Memo. of the goods seized.

Any authority who seized the goods in exercise of the powers conferred under, or as per the provisions laid down under Chapter VII of the Act, and especially sections 65, 66, 67, 68, and 71 and Chapter VIII of the said rules, and laid down especially under rules 68, 69, 70, 71, 72, 73, 74, and 83, shall issue to the concerned dealer or in-charge of the goods from whom such goods were seized, a list of the goods seized in a Seizure Memo. in **Form 29A.**"

Amendment of

25. In the said rules, in Proviso to sub-rule (4) of rule 86, after the words "not later than" and before the words "receipted challan", the words "the date preceding the date stipulated in the proclamation of sale with" shall be inserted.

Insertion of new chapter and rule 90A

26. After rule 90 under CHAPTER IX of the said rules, the following Chapter, title and rule 90A thereunder shall be inserted, namely;-

"CHAPTER IXA
APPOINTMENT, TERMS OF OFFICE, FILLING OF VACCANCY AND CONDITIONS OF SERVICE OF APPELLATE AUTHORITY

90A. Appointment of Appellate Authority, terms of office, vacancy and service conditions.

(1) The State Government shall, by notification, appoint an Appellate Authority referred to in sub-section (1) of section 4 of the Act.

(2) The Appellate Authority appointed under sub-rule (1) shall hold office for a tenure not exceeding a period of **five years** from the date on which such Authority assumes office unless he resigns for the reasons as acceptable to or his appointment is withdrawn by an order, on the grounds deemed sufficient by the Government, before the expiry of the tenure of five years.

Provided that the State Government, subject to other conditions of this sub-rule, may, on the expiry of appointment of the Appellate Authority, renew from time to time his appointment by an order, for a further tenure not exceeding three years on such terms and conditions as it may consider expedient.

(3) Any vacancy of the office of the Appellate Authority taken place for reasons whatsoever, before the expiry of the tenure stipulated under sub-rule (2) of this rule shall, subject to the terms and conditions of that rule and sub-section (2) of section 4, be filled by the State Government by notification.

(4) The terms and conditions of service of the Appellate Authority appointed under sub-section (1) of section 4 of the Act read with sub-rule (1) and sub-rule (3) of this rule shall be such as may be determined from time to time by the State Government and in case of a serving officer such terms and conditions shall be in addition to the service conditions as applicable to him in the post of his substantive appointment."

Amendment of rule 95

27. In the said rules, in rule 95,-

(i). in sub-rule (1), after clause (d), the following proviso shall be inserted, namely:-

"Provided that no revision under this sub-rule shall be made before the expiry of time for presenting appeal or revision application in cases of the orders against which an appeal lies under section 73, or application for revision may be made under section 76:

Provided further that save with the previous sanction of the Commissioner for which a sufficient reasons shall be required to be provided to the satisfaction of the Commissioner, no authority referred to in clauses (a), (b) and (c) of this sub-rule shall revise any such order after the expiry of six years from the date of passing of the order or from the date of expiry of the time of preferring an appeal or revision in cases of the orders referred to in first proviso of this sub-rule, which is sought to be revised.",

(ii). after second proviso to sub-rule (1), the following sub-rules shall be inserted, namely,-

"(1A). (a) Any authority referred to in sub-rule (1) of this rule who considers it necessary to revise, on his own, an order which is sought to be revised, shall serve upon the dealer or person a notice directing him to appear and show cause on the date, time which shall not be less than fifteen days from the date of service of such notice, and place specified in such notice as to why the order referred to in such notice shall not be revised.

(b) After hearing the dealer and considering such evidence which the revising authority has in his possession or which may be produced before him by such dealer, such authority shall, by an order in writing, revise the order referred to in the notice served under clause (a) of this sub-rule.

Provided that where the dealer or person whom the notice referred to in clause (a) of this sub-rule has been served fails to appear or produce on the date specified in such notice or such other date as may be allowed by such authority any evidence before him, the revising authority may pass an order ex-parte upon revision to the best of his judgment.

(c) A copy of the order passed under clause (b) of this sub-rule shall be sent to the dealer or person, as the case may be."

(iii). in sub-rule (2),-

(a) the words "referred to in section 76 and an order of assessment against which an appeal lies under section 73" appearing after the words "other than an order" shall be substituted by he following words, namely;-

"passed under section 73 and section 76",

(b) after clause (d), the following proviso shall be inserted, namely,-

"Provided that no application for revision under this sub-rule shall lie before the expiry of time for presenting appeal or revision application in cases of the orders against which an appeal lies under section 73, or application for revision may be made under section 76."

(iv). after sub-rule (2), the following sub-rule shall be inserted, namely;-

"(2A). (a) An application for revision of an order under sub-rule (2) shall, within forty-five days from the date of expiry of the time of presenting an appeal or revision application, as the case may be, if no appeal or revision application is preferred, be made in **Form 31** in duplicate, to the revisional authority, in case of an order against which an appeal lies under section 73 or revision application may be made under section 76.

(c) In the case of an order other than the order referred to in clause (a) of this sub-rule, an application for revision shall, within forty-five days from the date of passing of an order, against which revision is sought, be made in **Form 31** in duplicate, to the revisional authority.

Provided that the revisional authority referred to in clauses (a) and (b) may admit an application after the expiry of the said period, if on application made by the dealer or person, as the case may be, it is satisfied that the dealer or person was prevented by sufficient cause from making application for revision within the aforesaid time.

(c) The provisions of proviso to sub-rule (1), sub-rule (2), sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6), sub-rule (7) and sub-rule (8) of rule 96 and rule 97 shall apply *mutatis mutandis* to every application for revision and to proceedings for disposal of an application for revision."

Amendment of sub-rule (1)of rule 96

28. In the said rules, in sub-rule (1) of rule 96 , for the opening words "A dealer", the words and punctuation marks "Subject to rule 99, a dealer," shall be substituted.

Amendment of clauses (a) and (b) of rule 99

29. In the said rules, in rule 99, the provisions of clauses (a) and (b) shall be substituted by the following provisions,namely;-

"(1) a final assessment order passed by an appropriate assessing authority or a prescribed authority, or

(2) a final order passed by any of the revisional authority referred to in clauses (a), (b) and (c) of sub-rule (1) of rule 95, or

(3) a final order passed by any of the revisional authority referred to in clauses (a), (b), (c) and (d) of sub-rule (2) of rule 95.

Provided that the period of filing Memorandum/application for revision under sub-rule (1) shall be the same as prescribed under sub-rule (1) of rule 96."

Inserion of rule 100A

30. In the said rules, after rule 100, the following rule shall be inserted, namely;-

"100A. Review.

(1) (a) Where any authority , other than the Appellate Authority, appointed under sub-section (3) of Section 3 reviews any order passed under the Act on his own motion, it shall record the reasons for doing so.

(b) No authority referred to in clause (a) of sub-rule (1) shall review any such order after the expiry of six years from the date of passing of the order that is sought to be reviewed, without the previous sanction of the Commissioner.

(c) Save with the previous sanction of the Commissioner, no authority referred to in clauses (a) and (b) shall review any order which has been passed by any of its predecessors-in-office.

(d) An application for review may be made to any of the authority referred to in clause (a) of sub-rule (1) by any dealer or person against an order of such authority within a period of twelve months from the date of passing of the order sought to be reviewed.

Provided that the said authority may admit an application after the expiry of the said period, if on application made by the dealer or person, as the case may be, it is satisfied that the dealer or person was prevented by sufficient cause from making application for revision within the aforesaid time.

(e) The authority intending to review its order on his own motion shall, if such review entails enhancement of assessed tax or penalty or interest, provide an opportunity, by serving a notice to the concerned dealer or person, to show cause within the date, time and place to be specified in the notice which shall not be less than fifteen days of the service of such notice, why that order should not be reviewed.

Provided that where the dealer or person whom the notice referred to in clause (e) of this sub-rule has been served fails to appear or produce on the date specified in such notice or such other date as may be allowed by such authority any evidence before him, the review authority may pass an order *ex-parte* upon review to the best of his judgment.

(2)(a) The Appellate Authority intending to review its order on its own motion shall record in writing the reasons for doing so.

Provided that if such review entails enhancement of amount of tax or penalty or interest, an opportunity shall be provided by serving a notice to the concerned dealer or person, to show cause within the date, time and place to be specified in the notice which shall not be less than fifteen days of the service of such notice, why that order should not be reviewed.

Provided further that where the dealer or person whom the notice referred to in first proviso of clause (a) of this sub-rule has been served fails to appear or produce on the date specified in such notice or such other date as may be allowed by such authority any evidence before him, the Appellate Authority may pass an order ex-parte.

Provided also that no suo motu revision shall be made after the expiry of six years from the date of passing of the order sought to be reviewed.

(b) The limitation of time for making an application for review as laid down in clause (d) of sub-rule (1) shall apply *mutatis mutandis."*

Insertion of rule 105A

31. In the said rules, after rule 105, the following rule shall be inserted, namely,-

"105A. Informations to be furnished by transporters.

(1) Every transporter or transport organization referred to in the Act or these rules or defined in clause (a) of Explanation to section 70 or owner of any goods vehicle defined in clause (b) of the said Explanation or any person, firm or company,

carrying on the business of transportation of goods in the State of Sikkim shall, within fifteen days from the date of commencement of every year, furnish, inter alia, the following informations to the Commissioner:-

(i) Name of owner of the transport or transport company or firm or organization,

(ii) Registration/License No. and date issued under the Motor Vehicles Act, 1988 (Act No. 59 of 1988),

(iii) Registration No. and date issued under the Company Registration or Firm Registration Act and the rules in force, as the case may be,

(iv) Name and address of the permanent or principal office including such office or branch offices in the State of Sikkim,

(v) Name of the person in-charge of the business in the State of Sikkim,

(vi) Registration Nos. of the goods vehicles employed for transportation of goods in the State of Sikkim.

Provided that any such transporter or transport organization commencing its business at any time within a year shall, within fifteen days from the date of commencement of the business, furnish informations specified hereinabove to the Commissioner.

(2) Any changes of ownership of the business referred to in sub-rule (1) of this rule or changes in location of the office or offices or any changes in the certificate of registration of firm or company or any other matter of importance in connection with the business, took place within the period of a year, shall be informed by the authorized person of such business to the Commissioner or the appropriate prescribed authority, within a period of fifteen days of such changes.

(3) Any breach of the provisions of sub-rules (1) and (2) shall be punishable with a fine not exceeding rupees ten thousand, and if the offence is continuing one, with a daily fine not exceeding rupees twenty-five during the continuance of the offence.

Provided that an opportunity of being heard shall be provided to the defaulting transporter or transport organization or a person before imposition of fine under this rule."

Insertion of rule 107

32. In the said rules, after rule 106, the following rule shall be inserted, namely,-

"107. Penalty for breach or contravention of rules.

Any person who contravenes any provision of these rules shall be, unless specifically and sufficiently provided for punishment in the Act or the rules made thereunder for such breach or contravention, punishable with a fine of rupees five hundred, notwithstanding any action for which such person is liable against an omission or commission under the relevant provisions of the Act or the rules thereunder, and when the offence is a continuing one, with a daily fine of rupees twenty-five during the continuance of the offence.

Provided that an opportunity of being heard shall be provided to such person before imposition of fine under this rule."

T. T. Dorji, IAS
Principal Secretary
Finance, Revenue and Expenditure

THE SIKKIM VALUE ADDED TAX RULES, 2005
FORM 1
Application for New Registration/Amendment of Existing Registration
[See sub-rule (1) of rule 5]

01 Application for New Registration ☐ / Amendment of Certificate of Registration ☐

02. If it is an application for New Registration, state whether COMPULSORY / VOLUNTARY

03. If it is an application for amendment of the Certificate of Registration, state your Registration number :

04. Name of the Applicant :

Surname
Middle Name
First Name

05. Sex : Male / Female

06. Father's Name / Husband's Name :

07. Trade Name :

08. Address of the principal place of business:

Room/Flat No.
Premises No. & Street
City/Town
District
Pin Code No.
Municipal/Local Body

09.Occupancy Status :

10. Status of the Business :

11. If Partnership, number of Partners:

12. Names of two contact Persons:

First Person:
Second Person:

13. Status of the contact Persons referred to in Serial No. 12:

First Person:
Second Person:

14. Addresses of the two contact Persons referred to in Serial No. 12:

First Person:

Second Person:

15. Contact Numbers of the two contact Persons referred to in Serial No. 12:

First Person :
(i) Telephone
(ii) Mobile
(iii) Fax
(iv) E-mail

Second Person :
(i) Telephone
(ii) Mobile
(iii) Fax
(iv) E-mail

16. Address of all Branch offices within Sikkim:

First Branch:

Second Branch:

17. Registration Numbers of the Branch Offices outside Sikkim (if any) :

First Branch:

(a) Under the State Act:

(b) Under the Central Sales Tax Act, 1956:

Second Branch:

(a) Under the State Act:

(b) Under the Central Sales Tax Act, 1956:

18. Details of warehouse and factory:

Warehouse:

(i) Address:

(ii) Telephone Number :

Factory

(i) Address:

(ii) Telephone Number :

19. Nature of Business*

Please specify the name of the commodity or commodities :	

20. Class or classes of goods purchased or intended to be purchased as:

(a) Raw materials required for the purpose of manufacture of taxable goods in Sikkim

(b) : Packaging material:

21. Where the applicant's business includes loans and advances, particulars thereof :

Name of the lender	Address and telephone Nos. of the lender	PAN No. of the lender	Amount of loan in Rs.

22. Details of Bank Account:

First Bank:
Name :

Branch :

Address:

Second Bank:

Name :

Branch :

Address:

Third Bank:

Name :

Branch :

Address:

23. Number of the Registration Certificate issued by Registrar of Companies, Sikkim:

24. PAN/TAN of the Firm under the Income Tax Act, 1961 (if any):

25. ECC No. under Central Excise and Tariff Act, 1985 (if any):

26. Certificate of Enlistment issued by the Municipal/Local Body*:

a) Number of the Certificate:

b) Date of issue of the Certificate:

D	D	M	M	Y	Y

27. Total amount of purchases and sales and contractual transfer price of Goods in:

(a) Last Year:

(i) Purchases (Rs.) : (ii) Sales (Rs.) : (iii) C.T.P. (Rs.) :

(b) Last Quarter

(i) Purchases (Rs.) : (ii) Sales (Rs.) : (iii) C.T.P. (Rs.) :

28. Date of commencement of purchase and sale under Works contract:

(a) Purchase :

D	D	M	M	Y	Y

(b) Sale :

D	D	M	M	Y	Y

(c) Works contract :

D	D	M	M	Y	Y

29. Whether opted for payment of compounded tax under section 16 of the Sikkim Value Added Tax Act, 2005:

Yes	No

30. Whether opted for payment of compounded tax on works contract under section 17 of the Sikkim Value Added Tax Act, 2005:

Yes	No

31. Annual gross turnover of sales for the last three financial years:

Accounting years	Annual gross sales turnover

I,.....do hereby declare that the above statements are true to the best of my knowledge and belief.

Signature.....

Date.....

Status .....

Please use separate sheet wherever space is inadequate.

Instructions for filling up the application for registration form.

01. Strike off whichever is not applicable.
02. Strike off whichever is not applicable.
03. Please write your registration number in the appropriate box.
04. Please enter the name of the applicant in the order of surname first, middle or second name and then first name in the appropriate box.
05. Strike off whichever is not applicable.
06. Please enter the name of the father or husband of the applicant.
07. Please enter the name under which the business trades. If the business trades under own name, enter the name first, then middle name and surname.
08. Please enter the address in the appropriate box beginning with the room/flat number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal/Local Body.
09. Fill in the boxes with the appropriate code (given below) that identifies your occupancy status :

01 Owned	02 Rented	03 Leased	04 Rent-free	05 Others

10. Please enter the two digit code that identifies the status of your business from the selection below:–

01 Proprietary	02 Unregistered Partnership	03 Registered Partnership	04 Private Limited Company
05 Public Limited Company	06 Public Sector Inventory	07 Government Company	08 Statutory Body
09 Co-operative Society	10 Trust	11 Hindu Undivided Family	12 Other

11. Please write the number of partners.
12. Please write names of the two persons.
13. Status in relation to the business of two contact persons may be stated.
14. Please enter the address of the two contact persons in the appropriate boxes.
15. Please mention the telephone number, mobile number, fax number, E-mail number of the two contact persons in the appropriate boxes.
16. Please enter the address of the two branches in the appropriate boxes. If there are more than two branches, please use a separate sheet.

17. Please enter the registration number under the respective State Act and the Central Sales Tax Act, 1956 of the two branches in the appropriate boxes. If there are more than two branches, please use a separate sheet.
18. Please enter the address and telephone numbers of two warehouses in the appropriate boxes. If there are more than two warehouses, please use a separate sheet.
19. Please enter the two digit code from the following list which best describes your business.

01 Manufacturer	02 Distributor	03. Agency	04 Wholesaler
05 Retailer	06 Auctioneer	07 Works Contractor	08 Transferor of right to use goods
09 Hire Purchaser	10 Hotelier	11 Club	12 Services
13 Importer	14 Exporter	15 Others	

20. In case you are a manufacturer of taxable goods, please enter the names of the raw materials, consumable stores and containers or packing materials for such goods.
21. Please write the particulars of the person or agency or institution, as the case may be, from which loans or advances have been received by you.
22. Please enter name, branch and address of the banks where the accounts are maintained. If you have accounts in more than three branches, please use a separate sheet.
23. Please write the number in the appropriate boxes.
24. Please write PAN/TAN number in the box provided.
25. Please write ECC No. in the box provided.
26. Please write the Certificate of Enlistment number and the date of issue of such certificate in the appropriate boxes. For example, if the date of issue is 1st June, 2003, please write 01 against DD, 06 against MM and 03 against YY.
27. Please state the purchase amount, sales amount and amount representing contractual transfer of goods against appropriate column.
28. Please write the dates as per procedure prescribed in serial no.24 above.
29. Please state by putting tick mark in the appropriate box if intend to pay composite tax.
30. Please write the exact amount of purchases, sales or contractual transfer price in the appropriate column.
31. Please write the annual gross turnover of last three accounting years.

FORM 1A

[See sub-rule (4) of rule 7]

(Annexure to Application in Form 1 for Registration to be filled in by the Proprietor/ Partners/ Karta, as the case may be, of the business for Proprietorship/ Partnership/ HUF Business

[Please use separate sheet for each partner.]

Affix a duly attested recent passport size photograph

01. Name of the person :

02. Date of Birth : D D M M Y Y

03. Father's / Husband's name :

04. Extent of interest in the business :

05. How long associated with the business : Years Months

06. Other business interest in the state (Please specify) :

07. Other business interest outside the state (Please specify) :

08. Present Residential Address :

09. Permanent Residential Address :

10. Contact Numbers :

(i) Telephone

(ii) Mobile

(iii) Fax

(iv) E-mail

11. Income Tax PAN No. :

12. Details of Personal Bank Account :

Name of the Bank :

Branch & Address:

c) Account No. :

d) Account held : Solely / Jointly

13. Details of personal immovable assets :

14. Specimen signature :

15. Signature of the witnesses attesting the specimen signature at serial no. 14 above :

First Witness :

Signature :

Name :

Address :

Second Witness :

Signature :

Name :

Address :

Signature _____

Status _____

This is an annexure to the application for registration filed by me in Form 2 on .....

Signature of the Applicant.....

Note: Any registered dealer, or Government Officer who is empowered to attest any document, or any Advocate or a notary may sign as a witness.

FORM 1B

[See sub-section (1) of section 7]

Annexure to Application in Form 1 for Registration to be filled in by the Managing Director, Director or the Principal Officer of a Private Limited Company or a Public Limited Company or by the President, or Secretary, or the Principal Officer of an association of persons including a registered society.

[Please use separate sheet for each Officer.]

Affix a duly attested recent passport size photograph.

02. Name of the Director/Principal Officer :

05. Date of Birth : D D M M Y Y

03. Official Designation :

04. Date of Joining in the present capacity : D D M M Y Y

05. Present Address :

06. Permanent Address :

07. Numbers for Communication :

(i) Telephone
(ii) Mobile
(iii) Fax

(iv) E-mail

08. Income Tax PAN No. :

09. Specimen signature :

15. Signature of the witnesses attesting the specimen signature at serial no. 14 above :

First Witness :

Signature :

Name :

Address :

Seal :

Second Witness :

Signature :

Name :

Address :

Seal

Signature _____

Status _____

Note: Any registered dealer, or Government Officer who is empowered to attest any document, or any Advocate or a notary may sign as a witness.

THE SIKKIM VALUE ADDED TAX RULES, 2005
FORM 1C
Application for registration as a casual dealer
[See sub-rule (1) of rule 8A readwith section 26A]

01. Name of the person in-charge of business in Sikkim /applicant:

Surname
Middle name
First name

02. Father's name /Mother's name/ Husband's name:

03. Trade name:

04. Type of ownership-

05. Contact no.

06. Dealing items:

07. Address of store/warehouse in Sikkim:

08. Date of commencement of business

D	D	M	M	Y	Y	Y	Y

09. Annual gross turnover of sales for the last three financial years:

Fin. Years	Annual gross turnover

I,. ..... whose particulars are given above do hereby declare that I have no fixed place of business in the State of Sikkim, hence I am applying for registration as CASUAL TRADER under section 26A of the Sikkim Value Added Tax Act, 2005.
The information furnished above are true and complete to best of my knowledge and belief.

Signature.....

Date.....

Status ....

SIKKIM VALUE ADDED TAX RULES 2005

FORM 2A

[See rule 8A]

Certificate of registration granted under section 26A of the Sikkim Value Added Tax Act, 2005.

REGISTRATION NO. | | | | | | | | | | | |

This is to certify that ..... is hereby registered as CASUAL TRADER under section 26A of the SIKKIM VALUE ADDED TAX ACT, 2005 with effect from the.....day of.....20.....

The particulars regarding trade name, location and nature of business are mentioned below:

I (a) Trade name _____

(b) Temporary place of business: _____

_____

(c) Nature of business: _____

II Class or classes of goods the dealer is registered for:

_____

_____

III. Location of store/warehouse _____

SEAL

Deputy/Assistant Commissioner of Commercial Taxes

Place ..... Circle..... Charge.....

Date .....

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 8

[See rule 33 and section 30(7)]

Quarterly Value Added Tax Return/Revised Return for the period from____ to ____

Tax-payer Identification number (TIN) | | | | | | | | | | | |

Name of the dealer: _____

Trade name: _____

Address: _____

_____

1.	Turnover of sales taxable @12.5 %		18.	VAT collected on sales taxable @12.5 %	
	(a) to registered dealers			(a) from registered dealers	
	(b) to others			(b) from others	
2.	Turnover of sales taxable @ 4%		19.	VAT collected on sales taxable @ 4%	
	(a) to registered dealers			(a) from registered dealers	
	(b) to others			(b) from others	
3.	Turnover of sales taxable at other rates		20.	VAT collected on sales taxable at other rate	
	(a) to registered dealers			(a) from registered dealers	
	(b) to others			(b) from others	
4.	Inter-state sales turnover				
	(a) to registered dealers				
	(b) to others				
5.	Consignment/stock transfer turnover				
6.	Turnover of exempt sales				
7.	Turnover of exports				
8.	Total (1 to 7)		21.	Total tax collected	
9.	Value of purchase from unregd. dealer		22	Purchase tax payable	
	(a) goods taxable @ 12.5 %			(a) @ 12.5 %	
	(b) goods taxable @ 4 %			(b) @ 4 %	
	(c) goods taxable at other rates			(c) at other rates	

10.	Net purchase value taxable @12.5 %		23.	Tax paid @ 12.5 % on purchase	
11.	Net purchase value taxable @ 4 %		24.	Tax paid @ 4 %	
12.	Net value of purchase (other rates)		25.	Tax paid at other rates	
13.	Value of inter-state purchase/import				
14.	Value of consignment/stock transfer				
15.	Value of other purchases				
16.	Total value of purchase (10 to 15)		26.	Total tax paid on purchase	
17.	Net value of purchase of capital good		27.	Tax paid on purchase of capital goods	

28.	Creditable input tax on capital goods	
29.	Creditable input tax @ 12.5 %	
30.	Creditable input tax @ 4 %	
31.	Creditable input tax at other rates	
32.	Total input tax credit (28 to 31)	
33.	Refund brought forward from previous return	
34.	Total (32 and 33)	
35.	Total tax payable (21+ 22)	
36.	Net tax payable (35 minus 34)	

Details of receipts and disposals of goods.*

Receipts:- **(Purchases inclusive of consignment/stock transfer receipts):-**

Sl. No.	Tax rate	Purchase value	Details of invoice

Disposals **(Sales inclusive of consignment/stock transfers):**

Sl. No.	Tax rate	Sale value	Details of invoice

*Furnish information in respect of your major five commodities and state the rest as "others".

Declaration

I declare that the particulars furnished above are true and complete in all respects

I take a note that incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.

(Signature of the Dealer / Manager / Person in-Charge of the business)

Date of receipt of return by Deputy/Assistant Commissioner

Method of payment

Cash/Cheque/Challan/DD
(Tick Applicable)
No..... Date..... Amount Paid.....

SEAL

(Signature)
Deputy / Assistant Commissioner

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 9

[See rule 33]

YEARLY VALUE ADDED TAX RETURN / REVISED RETURN

Tax-payer Identification number (TIN) | | | | | | | | | | | |

Name of the dealer: _____

Trade name: _____

Address: _____

_____

1.Taxable turnover of sales at 4% tax	18.Output tax collected @.....rate
2.Taxable turnover of sales at 12.5% tax	19.Output tax collected @.....rate
3.Taxable turnover of sales at other rates of tax	20.Output tax collected @.....rate
4.Taxable turnover of interstate sales	21.Output tax collected @.....rate
5.Turnover of consignment/Stock transfers	
6.Turnover of exempt sales	
7.Turnover of zero-rated sales	
8.**Total Value of Sales**	22.**Total output tax**
9.Value of purchases from un-registered dealers	23.Tax on purchases under Section 10
10.Net Value of purchases at 4% tax	24.Input tax paid @ ..... rate
11.Net Value of purchases at 12.5% rate of tax	25.Input tax paid @ ..... rate
12.Net Value of purchases at other rates of tax	26.Input tax paid @ ..... rate
13.Value of goods imported and/or purchased in the course of interstate trade	
14.Value of goods received by stock transfer/consignment transfer	
15.Value of exempt purchases	
16.**Total value of purchases**	27.**Total input tax paid**
17.Net Value of purchases of capital goods	28.Tax paid on capital goods
	29.Deductible input tax credit
	30.Deductible input tax paid
	31.Non-deductible input tax
	32.**Total Tax Due or Refundable**
	(Box 22+23+31) Minus
	(Box 27+29+30)

(Value in Rs.)

Sl. no	Category	Tax rate	Divisi -on	Opening stock	Purchase	Sales (at cost value)	Closing stock
1	2	3	4	5	6	7	8
01	Goods for resale	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
02	Raw materials	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
03	Packaging materials	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
04	Goods in pipeline	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
05	Finished products	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
06	Capital goods	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
07.	Goods involved in execution of works contract	Exempted	A				
			B				
		Taxable @	A				
			B				
		Taxable @	A				
			B				
SUB-TOTAL			**A**				
			B				
TOTAL							

A- indicates purchase from registered or unregistered dealer within state.

B- Indicates purchase or stock transfer from outside state.

Declaration

I declare that the particulars furnished above are true and complete in all respects.
I take a note that incomplete forms will be deemed to be invalid and penalties relating to non-filing will apply.

(Signature of the Dealer / Manager / Person in-Charge of the business)

Date of receipt: ☐☐ ☐☐ ☐☐☐☐

(Signature)
Deputy/Assistant Commissioner

SEAL

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 9A

[See rule 33 (3)]

QUARTERLY ABSTRACT STATEMENT

Year- .....

Quarterly abstract statement for the quarter ending- .....

Name of the dealer- .....

Address- .....

TIN (Registration no.) | | | | | | | | | | | |

Opening stock balance on the beginning of the quarter .....

Sl.no.	Months	Gross purchase	Sales		Tax amount
		(in Rupees)	Taxable (in Rs.)	Non-taxable (in Rs.)	(in Rupees)
1.					
2.					
3.					
Total					

Total tax payable on net turnover- Rs. .....

Tax paid vide challan/cheque/DD/book adjustment T.E. No. .....dated .....
(copy enclosed)

Closing stock balance at the end of the quarter .....

(Signature of the Dealer / Manager / Person in-Charge of the business)

Date of receipt of the statement | | | | | | | | |

SEAL

(Signature)
Deputy/Assistant Commissioner
Authorized Officer

SIKKIM VALUE ADDED TAX RULES 2005

FORM 9B

[See sub-rule (3) of rule 33B]

Notice under sub-section (2) of section 37 of the Sikkim Value Added Tax Act, 2005

From:-

Deputy/Assistant Commissioner of Commercial Taxes
Circle.....Charge.....

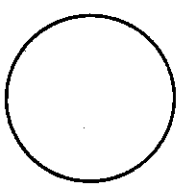
To

.....
.....
.....
.....

You are hereby informed that during the scrutiny of the quarterly return/ annual return/abstract statement furnished by you in Form 8/ 9/9A for the period commencing from _____ to _____, the same is found incorrect in respect of _____
_____
_____

*(a) Therefore you are required to pay an amount of Rs._____(Rupees_____
_____) as balance amount of tax/penalty/interest payable by you for the aforesaid period and the proof of such payment shall be furnished to the office of undersigned within thirty days of receipt of this notice.

*(b) Therefore you are required to appear before the undersigned on the _____ day of _____ of 20_____ alongwith all the relevant books of accounts pertaining to the aforesaid period to explain the infirmity mentioned above.



Place: _____ **Deputy/Assistant Commissioner of Commercial Taxes**

Date: _____

Strike out which is not applicable

SIKKIM VALUE ADDED TAX RULES 2005

FORM 9C

[See sub-rule (3) of rule 33B]

Notice under clause (b) sub-section (3) of section 37 of the Sikkim Value Added Tax Act, 2005

From:-

Deputy/Assistant Commissioner of Commercial Taxes
Circle.....Charge.....

To

.....
.....
.....
.....

In pursuance of notice served in Form 9B under sub-section (2) of section 37 of the Sikkim Value Added Tax Act, 2005 readwith sub-rule (3) of rule 33B of the Sikkim Value Added Tax Rules, 2005, issued vide reference no. _____dated _____you had been given hearing to explain the infirmities in the quarterly return/annual return/abstract statement filed for the period commencing from _____to _____, on _____ day of _____ of 20____, whereupon you were assessed to have been liable to pay Rs. _____(Rupees _____)
as total tax/penalty/interest for the said period.

Since you have already paid Rs. _____ (Rupees _____ _____)
vide BR/challan no.)_____ dated _____, now you are required to pay balance amount of Rs. _____ (Rupees _____) and the proof of such payment shall be furnished to this office within fifteen days of service of this notice.

Place: _____ **Deputy/Assistant Commissioner of Commercial Taxes**

Date: _____

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 11A

[See Rule 39 (3)]

(CERTIFICATE OF DEDUCTION OF TAX AT SOURCE ON NON-DIVISIBLE WORKS CONTRACT UNDER RULE 39 (3) OF THE SIKKIM VALUE ADDED TAX RULES, 2005)

Serial No._____

Memo No._____

This is to certify that a sum of Rs._____(in figures) Rupees _____ _____(in words) has been deducted at source @ _____percent from the payment made to _____(name of contractor) of_____(address) against his bill(s) no. _____dated_____for Rs._____(gross bill value in figures) Rupees_____(in words) drawn on_____(date) on account of execution by him of the works contract, details of which are given below.

The sum so deducted has been deposited by the undersigned into the credit of the State Government Treasury/ in the State Bank of Sikkim at_____(name of bank branch) on_____(date) under the *Challan no_____./document of book adjustment T.E. no. _____ /cheque no._____/bank draft no._____dated_____.

Details of the works contract

Sl. No.	Name of the work	Work order issue no. & date	Total value of the work *(in rupees)*	Bill no. & dated	Amount of tax deducted *(in rupees)*
				Total	

Date of issue_____

Official stamp (seal)

Signature of the issuing authority_____

Name_____

Designation_____

Copy to: *1. Concerned contractor

*2. Deputy /Assistant Commissioner of Commercial Taxes, TDS Section, Gangtok.

Seal (official)

Date_____

Signature of the issuing authority_____

Name_____

Designation_____

**Strike out whichever is not applicable*

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 22

[See rule 62 (1)]

DAILY SALES REGISTER TO BE MAINTAINED UNDER RULE 62(1) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

MONTH ..... YEAR .....

Date	Invoice/Cash Memo book no.	Invoice/Cash Memo serial nos.		Sale value taxable at different rates				Amount of tax on sales taxable at various rates			Total tax amount
		From	To	Exempted	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	
1	2	3	4	5	6	7	8	9	10	11	12
TOTALS											

(Signature of the Dealer / Manager / Person in-Charge of the business)

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 23

[See ruie 62 (1)]

PURCHASE REGISTER TO BE MAINTAINED UNDER RULE 62(1) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

MONTH ..... YEAR .....

Sl.no.	Date	Name & address of the seller	Invoice no. & date	Particulars Of the goods	Quantity	Price rate	Purchase value				Waybill serial no.	Form 'C' serial no.
							Exempted	Taxable @	Taxable @	Taxable @		
1	2	3	4	5	6	7	8	9	10	11	12	13
TOTALS												

(Signature of the Dealer / Manager / Person in-Charge of the business)

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 24

[See rule 62 (4)]

VAT REGISTER TO BE MAINTAINED UNDER RULE 62(4) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

PERIOD	PROCUREMENT								DISPOSAL								LIABLITY	
Date	Intra-state purchase of taxable goods for resale or manufacturing or packaging		Intra-state purchase of capital goods		Intra-state purchase of taxable goods from unregistered dealers		Total input tax paid/ payable		Total intra-state sales of the taxable goods		Inter-state sales of taxable goods		Intra-state purchase of taxable goods from unregistered dealers		Total Output tax payable		Net tax payable	
	Tax Paid @	Tax Paid @	Tax paid @	Tax paid @	Taxable @	Taxable @	@	@	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @
TOTALS																		

(Signature of the Dealer / Manager / Person in-Charge of the business)

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 24A

[See rule 62 (4A)]

REGISTER TO BE MAINTAINED UNDER RULE 62(4A) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

PERIOD	PROCUREMENT								DISPOSAL								LIABILITY	
Date	Intra-state purchase of taxable goods for resale or manufacturing or packaging		Intra-state purchase of capital goods		Intra-state purchase of taxable goods from unregistered dealers		Total input tax paid/payable		Total intra-state sales of the taxable goods		Inter-state sales of taxable goods		Transfer of goods to commission agent/ branch office/ head office, or supply to sub-contractor		Total Output tax payable		Net tax payable	
	Tax paid @	Tax paid @	Tax paid @	Tax paid @	Tax pay-able @	Tax pay-able @	@	@	Taxable @	Taxable @	Taxable @ 4%	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @
TOTALS																		

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 24B

[See rule 62 (4A)]

REGISTER TO BE MAINTAINED UNDER RULE 62(4A) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

PERIOD	PROCUREMENT								DISPOSAL								LIABILITY	
Date	Intra-state purchase of taxable goods for resale or manufacturing or packaging		Intra-state purchase of capital goods		Intra-state purchase of taxable goods from unregistered dealers		Total input tax paid/payable		Total intra-state sales of the taxable goods		Inter-state sales of taxable goods		Export of taxable goods as defined u/s 5 of the CST Act 1956		Total Output tax payable		Net tax payable	
	Tax paid @	Tax paid @	Tax paid @	Tax paid @	Tax pay-able @	Tax pay-able @	@	@	Taxable @	Taxable @	Taxable @ 4%	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @	Taxable @
TOTALS																		

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 24C

FORWARDING LETTER UNDER RULE 62A OF THE SIKKIM VALUE ADDED TAX RULES, 2005

To

....,
Income Tax & Commercial Taxes Division,
Finance, Revenue & Expenditure Department,
Circle ....,
Charge ....,

Submission of audited accounts u/s 58 (1)

Sir,

I _____ s/o _____

on behalf of M/s _____ of _____

submit herewith audited accounts for the period from _____ to _____ under sub-section (1) of section 58 of the Sikkim Value Added Tax Act, 2005.

The particulars of documents enclosed herewith are as under:

Put ( )mark against appropriate bracket

1.	Tax audit report for each financial year.	( )
2.	Register in Form 2 under the CST (Sikkim) Rules 1983.	( )
3.	Register in Form 27A under Sikkim VAT Rules 2005.	( )
4.	Daily sales register in Form 22 under Sikkim VAT Rules 2005.	( )
5.	Purchase Register in Form 23 under Sikkim VAT Rules 2005	( )
6.	VAT Register in Form 24 under Sikkim VAT Rules 2005.	( )
7.	Certificate of tax deduction at source	( )

Submitted for initiation of assessment/re-assessment, please.

Signature _____

Name _____

Status _____

Dated: _____

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 25A

[See rule 69 (11)(i)]

REGISTER TO BE MAINTAINED UNDER RULE 69(11)(i) OF THE SIKKIM VALUE ADDED TAX RULES, 2005

1. Name of the transport organization: _____

2. Address: _____

3. Transport licence no. _____

Date	Name & address of consignee	TIN	Name & Address of consignor	TIN	Bill/cash memo No. & date	Class/classes of goods	Quantity	Value of the goods	Transport Challan no.	Vehicle no.
1	2	3	4	5	6	7	8	9	10	11

Signature of proprietor/director/partner

Name _____

Signature of person maintaining register

Name _____

SIKKIM VALUE ADDED TAX RULES, 2005

FORM 27A

[See rule 77]

WAYBILL UTILIZATION REGISTER TO BE MAINTAINED UNDER RULE 77 OF THE SIKKIM VALUE ADDED TAX RULES, 2005

Waybill Sl. No.	Date of transit	Name of consignor	Address	Bill no./date	Particulars of consignment	Quantity	Cost price rate	Gross Value
							TOTAL	

Signature of proprietor/director/partner

Name _____

Signature of person maintaining register

Name _____

SIKKIM VALUE ADDED TAX RULES, 2005
FORM 29A
(in Triplicate)

SEIZURE MEMO UNDER RULE 83A OF THE SIKKIM VALUE ADDED TAX RULES, 2005

1.* Certified that during inspection of vehicle no. _____ at _____*(place)* on_____*(date & time)* the transit of the consignment is found in contravention of provision as under rule 68, 69, 71, 72, 73 and 89A.

2.*Certified that during place of business of M/s_____ at _____ (*place*) on _____ (*date & time*), the dealer is found to have defaulted under the Sikkim Value Added Tax Act, 2005 and the Sikkim Value Added Tax Rules, 2005.

Therefore the goods/books of accounts/documents of description and quantity as listed herebelow are seized under rule 83-

Sl. no.	Particulars	Quantity	Value *(if any)*
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

(Separate sheet may be used if the space above is not sufficient)

The dealer/in-charge of consignment is directed to appear before the _____ within _____ days of issue of this memo for further necessary action.

Assistant Commissioner of Commercial Taxes
Authorized official

(Signature of witness)

1. Name- _____
2. Age- _____
3. Father's/husband's name _____
4. Profession- _____
5. Address- _____

** Put tick mark on the applicable one*

SIKKIM VALUE ADDED TAX RULES, 2005

Form 31

Application for revision under rule 95 of the Sikkim Value Added Tax Rules, 2005

To

_____,
Income Tax & Commercial Taxes Division,
Finance, Revenue & Expenditure Department,
Circle .....,
Charge .....,

I ..... S/o .....
On behalf of M/s..... of .....

holding VAT registration no./TIN | | | | | | | | | | | |

beg to state that I am in receipt of an order passed by Assistant/Deputy/Joint/Additional Commissioner of Commercial Taxes under sub-section_____ of section ____of the Sikkim Value Added Tax Act, 2005, Thereupon I have been directed to pay Rs._____
(Rupees _____)
as balance tax/penalty/interest payable for the period from _____ to _____under the Act.

Whereas as per the books of accounts I have maintained in compliance of section 54 and 55 of the Act,

I am liable to pay Rs. _____ (Rupees _____

_____) only for period from _____ to _____ which I have deposited vide SBS BR/Challan no. _____dated _____.

Since the amount of demand raised as tax/penalty/interest for the said period is more than the amount

payable as per my declaration, I request you for revision of the order.

(Signature)
Status _____

Date of receipt by the office _____

Signature & seal of receiving Officer _____